



# Indiana Crop & Weather Report

United States Dept of Agriculture

Indiana Agricultural  
Statistics Service

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## CROP REPORT FOR WEEK ENDING NOVEMBER 2

### AGRICULTURAL SUMMARY

Favorable field conditions and warm weather during most of the week allowed farmers the opportunity to finish harvesting most of their soybean fields. Corn harvest also made good progress during the week, according to the Indiana Agricultural Statistics Service. Week-end showers halted field activities in many areas of the state. Soils remain wet in some of the east central areas, delaying harvesting. Many farmers were able to finish seeding winter wheat last week. Fall tillage is gaining momentum as farmers complete harvesting of fields. Corn harvest is about 4 days behind last year's pace and 7 days behind average. Soybean harvest is about 1 day ahead of both last year and the average pace, respectively.

### FIELD CROPS REPORT

There were 5.1 **days suitable for fieldwork**. Sixty-eight percent of the corn acreage is **harvested** compared with 76 percent last year and 80 percent for the average. By area, 65 percent of the corn acreage is harvested in the north, 69 percent in the central region and 70 percent in the south. **Moisture** content of harvested corn is averaging about 19 percent.

Ninety-three percent of the soybean acreage is **harvested** compared with 92 percent last year and 92 percent for the average. By area, 97 percent of the soybean acreage is harvested in the north, 96 percent in the central region and 81 percent in the south. **Moisture** content of harvested soybeans is averaging about 12.5 percent.

Ninety-four percent of the **winter wheat** acreage is seeded compared with 93 percent last year and 92 percent for the average. By area, 95 percent of the winter wheat is seeded in the north, 93 percent in the central region and 94 percent in the south. Seventy-four percent of the winter wheat acreage has **emerged** compared with 75 percent last year and 73 percent for the average. Winter wheat **condition** is rated 78 percent good to excellent compared with 64 percent a year earlier.

Other activities during the week were moving grain to market, chopping corn stalks, spreading fertilizer and lime, cleaning up and repairing equipment, tiling fields, stripping tobacco, hauling manure and taking care of livestock.

### LIVESTOCK, PASTURE AND RANGE REPORT

**Pasture condition** is rated 8 percent excellent, 54 percent good, 29 percent fair, 7 percent poor and 2 percent very poor. Pasture condition remains good due to the recent rain and warm temperatures. Livestock are in mostly good condition.

### CROP PROGRESS TABLE

Crop	This Week	Last Week	Last Year	5-Year Avg
Percent				
Corn Harvested	68	52	76	80
Soybeans Harvested	93	84	92	92
Winter Wheat Planted	94	88	93	92
Winter Wheat Emerged	74	56	75	73

### CROP CONDITION TABLE

Crop	Very Poor	Poor	Fair	Good	Excellent
Percent					
Winter Wheat	1	2	19	70	8
Pasture	2	7	29	54	8

### SOIL MOISTURE & DAYS SUITABLE FOR FIELDWORK TABLE

	This Week	Last Week	Last Year
Percent			
<b>Topsoil</b>			
Very Short	0	0	6
Short	6	7	16
Adequate	83	85	64
Surplus	11	8	14
<b>Subsoil</b>			
Very Short	4	4	16
Short	10	10	32
Adequate	78	81	50
Surplus	8	5	2
<b>Days Suitable</b>	5.1	5.8	4.4

### CONTACT INFORMATION

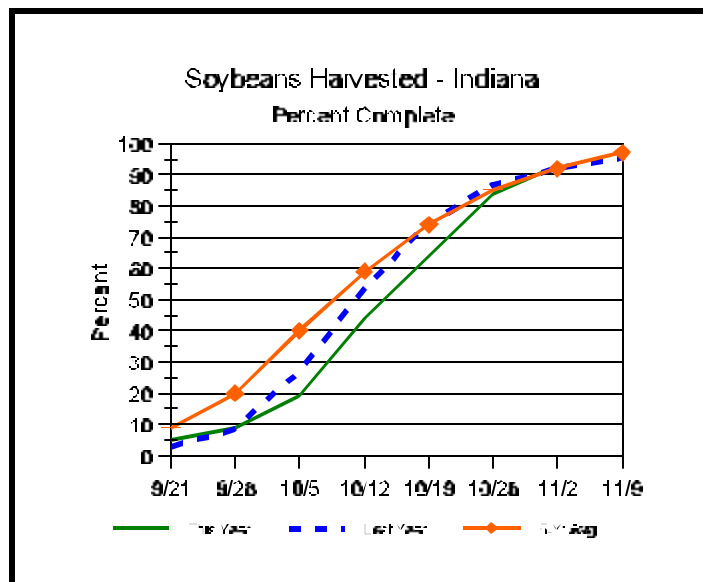
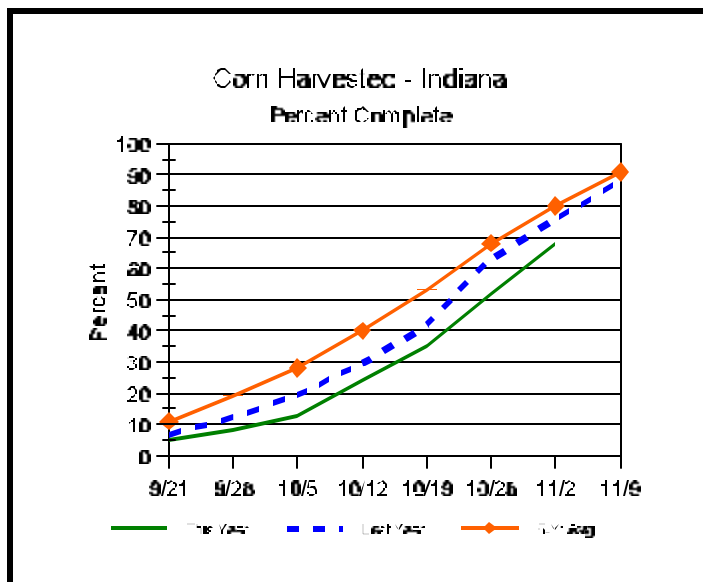
--Greg Preston, State Statistician

--Bud Bever, Agricultural Statistician

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## Crop Progress



## Other Agricultural Comments And News

### Federal Law Change Gives Farmers Ultimate Tax Break, Expert Says

WEST LAFAYETTE, Ind. - Most working families wish they could pay less in federal income taxes. Under a recent tax provision that wish has come true for farmers, and then some, said George Patrick, a Purdue University agricultural economist and tax specialist.

The tax law change raises the amount farmers can deduct for certain farm-related purchases, while placing some producers in the envious position of deciding whether they want to pay income tax at all – at least for now, Patrick said.

That tempting proposition is among the tax topics to be discussed at the annual Purdue Income Tax School and Agricultural Tax Workshops. The events take place at various locations across Indiana from late October through early December.

While federal lawmakers appear to have handed farmers the ultimate tax avoidance tool, producers should consider their future tax consequences first, Patrick said.

"Congress made it so that it's almost optional for farmers who bought things this year to pay income tax because they expanded the additional first-year depreciation," Patrick said. "If a farmer spent \$20,000 on a new piece of machinery or equipment they can take 50 percent of that as a deduction this year."

Another tax revision also helps farmers, Patrick said.

"The other change Congress made that is related to the first-year depreciation is the Section 179 expensing – the part that lets a farmer or other businessperson write something off the year they buy it," he said. "That amount went from

\$25,000 to \$100,000, subject to some income limitations.

"Most farmers are going to be in a situation where they need to do tax planning to figure out what they should be paying in taxes, rather than just taking the easy route and not paying anything this year."

Other tax provisions spare farmers who lost crops to summer floods or other disasters.

"The tax law allows an individual who suffered a loss this year to decide whether to take that loss and carry it back for up to five years, thus offsetting income that they may have paid tax on in the past and get a tax refund, or whether they want to carry that loss forward into future years," Patrick said.

"In some instances there may be other opportunities – such as if they are within a presidential-declared disaster area – that would give them some flexibility in terms of refunds on taxes that they may have paid on their 2002 returns."

Like other taxpayers, farmers can take advantage of a \$9,500 standard deduction for married couples, \$3,050 exemptions for themselves, spouses and dependents, and a \$1,000 tax credit for each qualified child under age 17 living at home.

"Farmers need to think about tax planning over a number of years and not just about trying to minimize their taxes this year," Patrick said.

To that end, the Purdue Tax School seeks to educate professional tax preparers and others on existing tax laws and regulations.

This year's school focuses special attention on the federal Jobs and Growth Tax Relief Reconciliation Act of 2003 and

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# Weather Information Table

Week ending Sunday November 2, 2003

Station	Past Week Weather Summary Data							Accumulation				
	Air				Precip.		Avg	April 1, 2003 thru				
	Temperature				4 in		Soil	November 2, 2003				
	Hi	Lo	Avg	DFN	Total	Days	Temp	Total	DFN	Days	Total	DFN
<b>Northwest (1)</b>												
Chalmers_5W	75	29	48	-2	0.09	2	51	39.53	+14.68	77	2977	-238
Valparaiso_AP_I	72	32	49	+2	0.13	2		26.72	-0.72	79	2808	-135
Wanatah	73	30	47	+2	0.35	6	52	28.42	+2.20	89	2577	-211
Wheatfield	74	29	49	+3	0.17	2		37.31	+12.12	75	2844	+1
Winamac	73	25	47	+0	0.42	4	45	32.31	+7.01	83	2780	-154
<b>North Central(2)</b>												
Plymouth	74	30	48	+1	0.24	4		28.37	+2.24	82	2697	-396
South_Bend	73	34	50	+3	0.52	6		25.64	+0.10	81	2859	-39
Young_America	75	28	48	+2	0.24	4		34.98	+10.31	75	2972	-58
<b>Northeast (3)</b>												
Columbia_City	73	27	48	+2	0.28	5	49	31.98	+7.37	91	2717	-45
Fort_Wayne	74	30	50	+3	0.26	4		34.11	+11.55	77	2815	-231
<b>West Central (4)</b>												
Greencastle	73	28	48	-3	0.56	4		36.97	+8.61	77	2830	-628
Perrysville	75	29	51	+4	0.17	3	55	30.25	+3.90	72	3207	+3
Spencer_Ag	74	31	49	+2	0.61	2		34.66	+6.44	92	3153	-71
Terre_Haute_AFB	74	30	52	+2	0.17	1		27.16	+0.47	66	3364	-67
W_Lafayette_6NW	74	30	49	+2	0.14	2	51	32.21	+7.22	80	3056	+25
<b>Central (5)</b>												
Eagle_Creek_AP	73	32	51	+2	0.75	4		31.77	+6.77	76	3267	-128
Greenfield	74	31	49	+2	0.71	5		36.46	+9.03	85	3040	-221
Indianapolis_AP	73	33	52	+3	0.44	3		37.36	+12.36	77	3372	-23
Indianapolis_SE	73	29	49	-2	0.55	4		32.71	+7.03	75	3083	-305
Tipton_Ag	75	29	47	+0	0.80	4	55	38.25	+12.44	79	2796	-134
<b>East Central (6)</b>												
Farmland	75	30	50	+4	0.33	4	47	35.04	+10.44	75	2893	+37
New_Castle	72	29	48	+1	0.44	3		33.21	+6.85	69	2510	-419
<b>Southwest (7)</b>												
Evansville	78	36	55	+4	0.08	1		25.89	+0.42	75	3909	-50
Freelandville	75	36	52	+2	0.35	2		32.77	+6.33	71	3509	-39
Shoals	78	33	52	+3	0.24	3		33.66	+5.02	80	3449	+9
Stendal	75	35	54	+4	0.11	1		28.97	+0.70	65	3708	-7
Vincennes_5NE	77	35	53	+3	0.61	5	54	33.77	+7.33	97	3594	+46
<b>South Central(8)</b>												
Leavenworth	76	38	55	+6	0.16	4		33.13	+4.30	100	3510	+95
Oolitic	75	32	50	+2	0.40	2	51	33.73	+6.11	84	3282	+13
Tell_City	76	40	57	+5	0.15	2		32.06	+3.21	71	4080	+240
<b>Southeast (9)</b>												
Brookville	78	33	52	+4	0.29	3		30.38	+3.88	78	3297	+202
Milan_5NE	75	33	51	+4	0.58	4		36.86	+10.44	113	3163	+68
Scottsburg	76	34	54	+4	0.25	2		33.65	+6.41	87	3310	-221

DFN = Departure From Normal (Using 1961-90 Normals Period).

GDD = Growing Degree Days.

Precipitation (Rainfall or melted snow/ice) in inches.

Precipitation Days = Days with precip of .01 inch or more.

Air Temperatures in Degrees Fahrenheit.

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## Federal Law Change Gives Farmers Ultimate Tax Break, Expert Says (Continued)

the Job Creation and Worker Assistance Act of 2002. About one hour of the program is devoted specifically to farm income tax issues.

Speakers include Patrick, Internal Revenue Service personnel, certified public accountants in private practice, retired IRS examiners and representatives of the Indiana Department of Revenue.

The school schedule includes:

- Oct. 28-29 – Vanderburgh County 4-H Center, Evansville.
- Nov. 12-13 – Walb Union Building, Indiana-Purdue Fort Wayne, Fort Wayne; and Horizon Convention Center, Muncie.
- Nov. 17-18 – Century Center, South Bend; and the Union Building, Valparaiso University, Valparaiso.
- Nov. 20-21 – Johanning Civic Center, Kokomo; and Holiday Inn, 6990 E. 21st St., Indianapolis.
- Nov. 24-25 – Stewart Center, Purdue University, West Lafayette; and Hulman Memorial Student Center, Indiana State University, Terre Haute.
- Dec. 2-3 – Adam's Mark Hotel, Executive Drive, Indianapolis; and American Legion Post No. 89, Seymour.

Registration begins at 8 a.m. at all locations, with programs running from 8:30 a.m. to 4:30 p.m. All times are local.

The registration fee is \$279 and includes the 2003 National Income Tax School Workbook. Registration can be done

online at <http://www.conf.purdue.edu> (keyword: tax) or with registration forms downloaded at the site. To register by phone, call (800) 359-2968.

The Purdue Agricultural Tax Workshops provide in-depth discussion of farm-related tax issues, including deductions, self-employment tax, government payments, and conservation and cost sharing. Trenna Grabowski, a certified public accountant and contributor to Farm Progress Publications, will lead the workshops.

Workshops take place Nov. 4 at the Ramada Inn, Warsaw; Nov. 5 at the Adam's Mark Hotel, Executive Drive, Indianapolis; and Nov. 6 at the Vanderburgh County 4-H Center near Evansville. Registration is at 8 a.m. local time, with workshops running from 8:30 a.m. to 12:30 p.m.

Registration is \$85 for those attending a tax school and \$135 for others. Online and phone registration is available through the Web address and telephone number listed above.

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### Related Web site:

Purdue University Department of Agricultural Economics:  
<http://www.agecon.purdue.edu/>

Purdue News Service: (765) 494-2096;  
[purduenews@purdue.edu](mailto:purduenews@purdue.edu)

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